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Pg 1 of 21 Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time) Response Deadline: January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)

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Gary T. Holtzer Kelly DiBlasi David Griffiths Lauren Tauro

Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re :

: Chapter 11

SAS AB, et al., : Case No. 22-10925 (MEW)

:

Debtors.¹ : (Jointly Administered)

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NOTICE OF SIXTH OMNIBUS OBJECTION OF DEBTORS TO DISALLOW AND EXPUNGE CLAIMS

(Satisfied Claims)

THE ATTACHED OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THE ATTACHED OBJECTION AND THE ATTACHMENT THERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.

PLEASE TAKE NOTICE that, on December 23, 2023, SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

(collectively, the "**Debtors**") filed the Sixth Omnibus Objection of Debtors to Disallow and Expunge Claims (Satisfied Claims) (the "**Objection**").

PLEASE TAKE FURTHER NOTICE that a hearing to consider entry of an order approving the Objection (the "Hearing") will be conducted before the Honorable Michael E. Wiles, in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), on January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that the Objection requests the Bankruptcy Court disallow and expunge from the claims register the claims listed on <u>Exhibit 1</u> to the proposed form of order annexed to the Objection as <u>Exhibit A</u> (the "**Proposed Order**") on the ground that each such claim has been satisfied in full during the Debtors' chapter 11 cases.

PLEASE TAKE FURTHER NOTICE that any responses (the "Responses") to the Objection must (i) be in writing, (ii) conform to the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York (the "Local Bankruptcy Rules"), and the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292] (the "Case Management Order"), (iii) be filed with the Bankruptcy Court by (a) attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) and (b) all other parties in interest on a CD-ROM, in text-searchable portable document format (PDF) (with two single-sided hard copies delivered to the Judge's Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and (iv) be served in accordance with General Order M-399, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Case Management Order, upon (a) the attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary Holtzer, Kelly DiBlasi, David

Griffiths, and Lauren Tauro), (b) the Office of the United States Trustee for Region 2 (Attn: Greg Zipes, Esq. & Annie Wells, Esq.), and (c) the attorneys for the Official Committee of Unsecured Creditors (Attn: Brett H. Miller, Todd M. Goren, Debra M. Sinclair, Craig A. Damast, and James H. Burbage), so as to be filed and received no later than **January 16**, **2024 at 4:00 p.m.** (**Prevailing Eastern Time**) (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that any Response must contain the following: (i) the name of the claimant and description of the basis for the amount of the claim; (ii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged from the claims register for the reasons set forth in the Objection, including the specific factual and legal bases which will be relied upon in opposing the Objection; and (iii) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, which will be relied upon in opposing the Objection.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served with respect to the Objection by the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or an opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that any claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed and will not be entitled to any distribution on account thereof.

PLEASE TAKE FURTHER NOTICE that any responding parties are required

to attend any Hearing and failure to appear may result in relief being granted upon default.

Dated: December 23, 2023 New York, New York

/s/ Lauren Tauro

WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153 Telephone: (212) 310-8000 Facsimile: (212) 310-8007

Gary T. Holtzer Kelly DiBlasi David Griffiths Lauren Tauro

Attorneys for Debtors and Debtors in Possession

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Pg 5 of 21 Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time) Response Deadline: January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)

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Gary T. Holtzer Kelly DiBlasi David Griffiths Lauren Tauro

Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

•

SAS AB, et al., : Case No. 22-10925 (MEW)

:

Debtors.¹ : (Jointly Administered)

SIXTH OMNIBUS OBJECTION OF DEBTORS TO DISALLOW AND EXPUNGE CLAIMS (Satisfied Claims)

THIS OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENT HERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.

SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**"), respectfully represent as follows in support of this objection (the "**Objection**"):

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

Background

- 1. On July 5, 2022 (the "Commencement Date"), each Debtor commenced with the Court a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. On July 22, 2022, the Office of the United States Trustee for Region 2 (the "U.S. Trustee") appointed the Official Committee of Unsecured Creditors (the "Creditors' Committee") [ECF No. 75].
- 2. The Debtors' chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").
- 3. Additional information regarding the Debtors' businesses, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Erno Hildén Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York*, dated July 5, 2022 [ECF No. 3], and the *Declaration of Michael Healy in Support of First Day Motions and Applications*, dated July 5, 2022 [ECF No. 4].

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. By this Objection, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), the Debtors request entry of an order disallowing and expunging the claims listed on Exhibit 1 annexed to the Proposed Order (as defined below).

6. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit A (the "**Proposed Order**").

Claims Reconciliation

- 7. On November 8, 2022, the Court entered an order [ECF No. 605] establishing January 10, 2023 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for all persons and entities (including governmental units) to file proofs of claim (each, a "**Proof of Claim**") against the Debtors for claims (each a "**Claim**") that arose on or prior to the Commencement Date, subject to certain exceptions (including for claims based on the rejection of executory contracts or unexpired leases).
- 8. The Debtors have examined the Proofs of Claim identified on Exhibit 1 to the Proposed Order and have determined that each Claim under the heading "Claims to be Disallowed and Expunged" (each, a "Satisfied Claim" and, collectively, the "Satisfied Claims") has been satisfied in full during the Debtors' chapter 11 cases, including because (i) the claimed amounts have been paid by the Debtors during these chapter 11 cases pursuant to "first day" or other relief granted by the Court authorizing such payments, (ii) the Debtors paid such amounts in the ordinary course of business, or (iii) the Debtors assumed, and cured all prepetition amounts owing under, the contract(s) that form the basis of a Satisfied Claim.

Satisfied Claims Should Be Disallowed

- 9. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a).
- 10. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. Prima facie validity under Bankruptcy Rule 3001(f), however, can be overcome by rebuttal evidence. *See In re Ditech Holding Corp.*, No. 19-10412 (JLG), 2021

WL 408984, at *4 (Bankr. S.D.N.Y. Feb. 2, 2021); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Accordingly, pursuant to Bankruptcy Rule 3007(a), a party in interest may object to the allowance of a claim in a writing filed with the Bankruptcy Court. Fed. R. Bankr. P. 3007(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Cap., LLC)*, No. 15-cv-3248 (KPF), 2016 WL 796860, at *9 (S.D.N.Y. Feb. 22, 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12–11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814 (S.D.N.Y. 2014); *Hasson v. Motors Liquidation Co. GUC Tr. (In re Motors Liquidation Co.)*, No. 11-cv-8444 (RJS), 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd sub nom. Peter J. Solomon Co., L.P. v. Oneida Ltd.*, No. 09-cv-2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010).

- 11. Further, Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims "have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order." Fed. R. Bankr. P. 3007(d)(5).
- 12. The Debtors have carefully examined each Satisfied Claim and compared it to their books and records and have determined that each Satisfied Claim identified on Exhibit 1 to the Proposed Order has already been satisfied in full during the Debtors' cases. As no amounts are owed on account of the Satisfied Claims, to ensure that the claims register is accurate and does not inaccurately overstate the Debtors' liabilities, and to avoid the possibility of multiple recoveries on account of already-satisfied liabilities, the Debtors seek entry of the Proposed Order disallowing and expunging the Satisfied Claims from the claims register.

Reservation of Rights

admission as to the validity of any Claim against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any Claim against the Debtors, (iii) an agreement or obligation to pay any Claims, (iv) a waiver of any claims or causes of action that may exist against any creditor or interest holder, or (v) an approval, assumption, or adoption of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' or any appropriate party in interest's rights to subsequently dispute such claim.

Notice

- 14. Notice of this Objection will be provided in accordance with Bankruptcy Rule 3007 and the procedures set forth in the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292]. The Debtors respectfully submit that no further notice is required.
- 15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: December 23, 2023 New York, New York

/s/ Lauren Tauro

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Kelly DiBlasi
David Griffiths
Lauren Tauro

Attorneys for Debtors and Debtors in Possession

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

SAS AB, et al., : Case No. 22-10925 (MEW)

Debtors.¹ : (Jointly Administered)

:

: ECF No. [●]

ORDER GRANTING SIXTH OMNIBUS OBJECTION OF DEBTORS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS (Satisfied Claims)

Upon the objection, dated December 23, 2023 (the "Objection"),² of SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "Debtors"), pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), for entry of an order disallowing and expunging the Satisfied Claims, all as more fully set forth in the Objection; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

² All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Objection.

need be provided; and this Court having reviewed the Objection; and upon any hearing held on the Objection; and all responses, if any, to the Objection having been withdrawn, resolved, or overruled; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

- 1. The Objection is granted to the extent set forth herein.
- 2. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, each Satisfied Claim identified under the heading "Claims to be Disallowed and Expunged" on Exhibit 1 annexed to this Order is hereby disallowed and expunged.
- 3. To the extent a response was filed regarding any Satisfied Claim, each such Satisfied Claim, and the Objection as it pertains to such Satisfied Claim, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each satisfied Claim.
- 4. Nothing contained in the Objection or this Order shall be construed as (i) an admission as to the validity of any Claim, (ii) an agreement or obligation to pay any Claims, (iii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute any Claim, (iv) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (v) an approval or assumption of any agreement, contract, program, policy or lease under section 365 of the Bankruptcy Code.

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5. The Debtors' claims and noticing agent, Kroll Restructuring Administration, LLC, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated:				2024
	New	York,	New	York

THE HONORABLE MICHAEL E. WILES UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Satisfied Claims

	CLAIMS TO BE	DISALLO	WED AND EXPUNGED	
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339227	Scandinavian Airlines System Denmark-Norway-Sweden	59,086.01
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339228	Scandinavian Airlines System Denmark-Norway-Sweden	1,853,190.39
AVINOR AS	POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339336	Scandinavian Airlines System Denmark-Norway-Sweden	8,270,565.17
AVL-ASHERVILLE REGIONAL AIRPORT AUTHORITY	61 TERMINAL DRIVE SUITE 1, FLETCHER, NC, 28732, UNITED STATES	5339337	Scandinavian Airlines System Denmark-Norway-Sweden	70.24
AVONOVA HALSA AB	FABRIKSGATAN 4, LIDKOPING, 53130, SWEDEN	5340055	Scandinavian Airlines System Denmark-Norway-Sweden	517.41
AVONOVA HELSE AS	KLARABERGSVIADUKTEN 90 B, STOCKHOLM, S-111 64, SWEDEN	832	Scandinavian Airlines System Denmark-Norway-Sweden	24,713.00
AVP-PORT MANAGER	W-B/SCRANTON INTL AIRPORT 100 TERMINAL ROAD, AVOCA, PA, 18641, UNITED STATES	5339338	Scandinavian Airlines System Denmark-Norway-Sweden	35.12
AXHOLMEN AB	INGMAR BERGMANS GATA 2, 3TR, STOCKHOLM, 11434, SWEDEN	43	Scandinavian Airlines System Denmark-Norway-Sweden	88,707.19
AXHOLMEN AB	INGMAR BERGMANS GATA 2, 3TR, STOCKHOLM, 11434, SWEDEN	45	Scandinavian Airlines System Denmark-Norway-Sweden	52,559.31
BALTIC CARGO CENTER	STARPTAUTISKA LIDOSTA RIGA ZIEMEJU IELA MARUPES NOVADS, LATVIJA, LV1053, LATVIA	5340069	Scandinavian Airlines System Denmark-Norway-Sweden	205.86
BAMBORA AB	P.O. BOX 17026 VASAGATAN 16, STOCKHOLM, 10462, SWEDEN	5340070	Scandinavian Airlines System Denmark-Norway-Sweden	4,139.87
BDL-BRADLEY INTL AIRPORT	ATTN:FINANCIAL OFFICE 334 ELLA GRASSO TURNPIKE, WINDSOR LOCKS, CT, 06096, UNITED STATES	5339339	Scandinavian Airlines System Denmark-Norway-Sweden	30.73
BEIJING SUNFLOWER TOWER CO., LTD	SUITE 430 SUNFLOWER TOWER NO. 37 MAIZIDIAN STREET CHAOYANG DISTRICT, BEIJING, , CHINA	5339230	Scandinavian Airlines System Denmark-Norway-Sweden	158,134.52

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	CLAIMS TO BE DISALLOWED AND EXPUNGED					
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)		
BEIJING SUNFLOWER TOWER CO., LTD	SUITE 430 SUNFLOWER TOWER NO. 37 MAIZIDIAN STREET CHAOYANG DISTRICT, BEIJING, , CHINA	5339231	Scandinavian Airlines System Denmark-Norway-Sweden	27,479.89		
BENIFY A/S	RADHUSGATA 4, OSLO, 151, NORWAY	5340079	Scandinavian Airlines System Denmark-Norway-Sweden	104,990.65		
BENIFY AB	APELBERGSGATAN 33A, STOCKHOLM, 11137, SWEDEN	5340080	Scandinavian Airlines System Denmark-Norway-Sweden	117,456.16		
BENIFY AS	RADHUSGATA 4, OSLO, 151, NORWAY	5340148	Scandinavian Airlines System Denmark-Norway-Sweden	57,145.66		
BERENDSEN TEKSTIL SERVICE AS	POSTBOKS 6852 RODELØKKA, OSLO, 504, NORWAY	5340149	Scandinavian Airlines System Denmark-Norway-Sweden	1,338		
BERENDSEN TEXTIL SERVICE A/S	TOBAKSVEJEN 22, SØBORG, 2860, DENMARK	5340150	Scandinavian Airlines System Denmark-Norway-Sweden	101,935		
BERG HANSEN REISEBUREAU AS.	POSTBOKS 465 SENTRUM, OSLO, 105, NORWAY	5340151	Scandinavian Airlines System Denmark-Norway-Sweden	284,226.07		
BERG HANSEN REISEBUREAU TRONDHEIM AS	IATA 602 00744 PIR-SENETERET NO- 7005 TRONDHEIM, TRONDHEIM, , NORWAY	824	SAS Norge AS	2,161.00		
BEST BROADCAST HIRE AB	INDUSTRIVAGEN 17 GELBGJUTAREVAGEN 3, SOLNA, 171 48, SWEDEN	5340154	Scandinavian Airlines System Denmark-Norway-Sweden	4,000.90		
BHM-BIRMINGHAM A/P AUTH. PFC	5900 AIRPORT HIGHWAY, BIRMINGHAM, AL, 35212, UNITED STATES	5340158	Scandinavian Airlines System Denmark-Norway-Sweden	30.73		
BIEBER, ERICH	KOPMANGATAN 2C, OSTERSUND, 83130, SWEDEN	155	SAS Sverige AB	496.60		
BILLETKONTORET A/S	VESTERBROGADE 112B, KØBENHAVN V, 1620, DENMARK	5340160	Scandinavian Airlines System Denmark-Norway-Sweden	6,212.20		
BILLUND LUFTHAVN A/S	POSTBOKS 10, BILLUND, 7190, DENMARK	5339341	Scandinavian Airlines System Denmark-Norway-Sweden	11,225.43		
BIS-BISMARCK MUN. AIRPORT	P O BOX 991, BISMARCK, ND, 58502- 0991, UNITED STATES	5339342	Scandinavian Airlines System Denmark-Norway-Sweden	13.17		
BJS MEI CHENG LV XING SHE	,,,CHINA	5340162	Scandinavian Airlines System Denmark-Norway-Sweden	327.36		
BJS OFFICE PETTY CASH	,,,CHINA	5340163	Scandinavian Airlines System Denmark-Norway-Sweden	178.41		
BJS SHENGFU HUIDA WUYE	, , , CHINA	5340164	Scandinavian Airlines System Denmark-Norway-Sweden	109.04		
BLENDOW GROUP AB	HUMLEGARDSGATAN 14, STOCKHOLM, 11446, SWEDEN	5339703	SAS AB	1,670.87		

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	CLAIMS TO BE DISALLOWED AND EXPUNGED					
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)		
BNA-METROPOLITAN NASHVILLE A/P	AUTHORITY PFC ACCOUNT P O BOX 440316, NASHVILLE, TN, 37244-0316, UNITED STATES	5339343	Scandinavian Airlines System Denmark-Norway-Sweden	445.80		
BOI-BOISE AIR TERMINAL	ATTN. AIRPORT DIR/PFC ACCTNG 3201 AIRPORT WAY, BOISE, ID, 83705, UNITED STATES	5339344	Scandinavian Airlines System Denmark-Norway-Sweden	69.91		
BONNIER BUSINESS MEDIA SWEDEN AB	TORSGATAN 21, STOCKHOLM, 113 21, SWEDEN	5340168	Scandinavian Airlines System Denmark-Norway-Sweden	104.63		
BONORUM AB	BOX 41, JOHANNESHOV, 121 21, SWEDEN	5340169	Scandinavian Airlines System Denmark-Norway-Sweden	29,382.49		
BOS-MASSPORT - PFC	ONE HARBORSIDE DRIVE SUITE 200S ATT: TREASURY, EAST BOSTON, MA, 02128-2090, UNITED STATES	5339345	Scandinavian Airlines System Denmark-Norway-Sweden	9,947.66		
BRIDGESTONE AIRCRAFT TIRE (EUROPE), S.A.	ROUTE DE BAVAY, FRAMERIES, 7080, BELGIUM	5340227	Scandinavian Airlines System Denmark-Norway-Sweden	85,196.13		
BRODALS SMEDIE & ENTREPRENOR APS	BREDAGERVEJ 9, SKIBBY, 4050, DENMARK	5340230	Scandinavian Airlines System Denmark-Norway-Sweden	107,053.38		
BRUSSELS AIRPORT COMPANY NV/SA	DIAMANT BUILDING A.REYERSLAAN 80, BRUSSEL, 1030, BELGIUM	22	Scandinavian Airlines System Denmark-Norway-Sweden	243,251.64		
BTR-BATON ROUGE METRO AIRPORT	PFC REMITTANCE 9430 JACKIE COCHRAN DRIVE SUITE 300, BATON ROUGE, LA, 70807, UNITED STATES	5339347	Scandinavian Airlines System Denmark-Norway-Sweden	4.39		
BTV-BURLINGTON INTL AIRPORT	ATTN. PFC REMITTANCE 1200 AIRPORT DRIVE #1, SOUTH BURLINGTON, VT, 05403, UNITED STATES	5339348	Scandinavian Airlines System Denmark-Norway-Sweden	61.46		
BUF-NIAGARA FRONTIER TRANSP. A	181 ELLICOFT STREET, BUFFALO, NY, 14203, UNITED STATES	5339349	Scandinavian Airlines System Denmark-Norway-Sweden	289.52		
BUNDESPOLIZEIDIREKTION SANKT AUGUSTIN	BUNDESGREUZSCHUTZSTRAIBE 100, SANKT AUGUSTIN, 53757, GERMANY	1162	SAS AB	110,743.31		
BUNDESPOLIZEIDIREKTION SANKT AUGUSTIN	BUNDESGREUZSCHUTZSTRAIBE 100, SANKT AUGUSTIN, 53757, GERMANY	290	SAS AB	110,743.31		
BUNDESPOLIZEIDIREKTION SANKT AUGUSTIN	BUNDESGREUZSCHUTZSTRAIBE 100, SANKT AUGUSTIN, 53757, GERMANY	293	Scandinavian Airlines System Denmark-Norway-Sweden	118,283.26		
BUPA	BUPA PLACE 102 THE QUAY, SALFORD, M50 3SP, UNITED KINGDOM	5340235	Scandinavian Airlines System Denmark-Norway-Sweden	309.74		

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	
BWI-MARYLAND AVIATION ADMIN	PFC ACCOUNTING MANAGER MARYLAND AVIATION ADMINISTRATION PO BOX 46129, BALTIMORE, MD, 21240-6129, UNITED STATES	5339350	Scandinavian Airlines System Denmark-Norway-Sweden	26.12	
BYGGNADSFIRMA J. KJELLANDER AB	LANGGATAN 7, SIGTUNA, 193 30, SWEDEN	5340860	Scandinavian Airlines System Denmark-Norway-Sweden	65,623.88	
BZN-GALLATIN AIRPORT AUTHORITY	850 GALLATIN FIELD ROAD SUITE 6, BELGRADE, MT, 59714, UNITED STATES	5339351	Scandinavian Airlines System Denmark-Norway-Sweden	4.39	
CABINN METRO HOTEL	ARNE JACOBSENS ALLE 2, KØBENHAVN DK-, 2300, DENMARK	5340240	Scandinavian Airlines System Denmark-Norway-Sweden	1,537.71	
CAE-COLUMBIA METRO AIRPORT	125 A SUMMER LAKE DR., WEST COLUMBIA, SC, 29170, UNITED STATES	5339352	Scandinavian Airlines System Denmark-Norway-Sweden	30.73	
CAK-AKRON-CANTON REGIONAL A/P	DIRECTOR OF AVIATION 5400 LAUBY RD N.W., CANTON, OH, 44720, UNITED STATES	5339353	Scandinavian Airlines System Denmark-Norway-Sweden	4.39	
CAMPO GRAFISK APS	TORVEGADE 3, AUNING, 8963, DENMARK	5340247	Scandinavian Airlines System Denmark-Norway-Sweden	15,240.46	
CANON MARKETING JAPAN	2-16-6, KONAN CANNON S TOWER MINATO-KU, TOKYO, 108-0075, JAPAN	5340251	Scandinavian Airlines System Denmark-Norway-Sweden	53.77	
CANON MARKETING JAPAN BUSINESS SUPPORT	CANON S TOWER 16-6 KONAN 2- CHOME MINATO-KU, TOKYO, 108-8011, JAPAN	5340252	Scandinavian Airlines System Denmark-Norway-Sweden	16.84	
CANON OY	PL 1 PL 1, HELSINKI, 351, FINLAND	5340254	Scandinavian Airlines System Denmark-Norway-Sweden	53.42	
CANON POLSKA SP. Z O.O.	UL GOTTLIEBA DAIMLERA 2, WARSZAWA, 02-460, POLAND	5340255	Scandinavian Airlines System Denmark-Norway-Sweden	58.96	
CARGONAUT NEDERLAND B.V.	FOLKSTONEWEG 42, SCHIPHOL, 1118 LM, NETHERLANDS	5340259	Scandinavian Airlines System Denmark-Norway-Sweden	133.34	
CDI CENTRO DIAGNOSTICO ITALIANO SPA	VIA SAINT BON 20, MILANO, 20147, ITALY	5340264	Scandinavian Airlines System Denmark-Norway-Sweden	607.69	
CENTRE DE PERCEPTION- TAXES DIVERSES	BOULEVARD ROI ALBERT II 33, BTE 431, BRUXELLES, 1030, BELGIUM	5340265	Scandinavian Airlines System Denmark-Norway-Sweden	15,779.36	
CENTRUM MEDYCZNE ENEL- MED S.A.	UL. SLOMINSKIEGO 19 LOK.524, WARSZAWA, 00-195, POLAND	5340266	Scandinavian Airlines System Denmark-Norway-Sweden	720.11	
CEPSA INTERNATIONAL BV	AVENIDA DE AMERICA 32, MADRID 2, 28028, SPAIN	5340267	Scandinavian Airlines System Denmark-Norway-Sweden	20,789.00	

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	
CHINA CIVIL AIR	NO.155 DONGSI WEST AVENUE, BEIJING, 100710, CHINA	5340270	Scandinavian Airlines System Denmark-Norway-Sweden	20.83	
CHINA EASTERN AIRLINES	2550 HONGQIAO ROAD HONGQIAO INTERNATIONAL AIRPORT, SHANGHAI, 200335, CHINA	5340271	Scandinavian Airlines System Denmark-Norway-Sweden	34,331.14	
CHINA UNICOM	75TH FLOOR, THE CENTER 99 QUEENS ROAD CENTRAL, HONG KONG, , HONG KONG	5340272	Scandinavian Airlines System Denmark-Norway-Sweden	2,457.42	
CHO-DIRECTOR OF AVIATION	CHARLOTTESVILLE-ALBERMARLE A/P 100 BOWEN LOOP #200, CHARLOTTESVILLE, VA, 22911, UNITED STATES	5339354	Scandinavian Airlines System Denmark-Norway-Sweden	4.39	
CHS - CHARLESTON INTERNATIONAL AIRPORT	ATTN: PFC PAYMENTS 5500 INTERNATIONAL BLVD #101, CHARLESTON, SC, 29418-6911, UNITED STATES	5339355	Scandinavian Airlines System Denmark-Norway-Sweden	87.03	
CID-THE EASTERN IOWA AIRPORT	2515 ARTHUR COLLINS PKWY SW., CEDAR RAPIDS, IA, 52406, UNITED STATES	5339356	Scandinavian Airlines System Denmark-Norway-Sweden	118.09	
CIRCLE K NORGE AS	POSTBOKS 1176 SENTRUM, OSLO, 191, NORWAY	5340275	Scandinavian Airlines System Denmark-Norway-Sweden	189.23	
CISALPINA TOURS SPA	C.SO MONCENISIO 41, ROSTA, 10090, ITALY	5340276	Scandinavian Airlines System Denmark-Norway-Sweden	1,987.78	
CITY OF CHICAGO	DEPARTMENT OF FINANCE-PFC REMITTANCE 121 N. LASALLE,ROOM 700, CHICAGO, IL, 60602, UNITED STATES	5339239	Scandinavian Airlines System Denmark-Norway-Sweden	514,148.22	
CITY OF CHICAGO	DEPARTMENT OF FINANCE-PFC REMITTANCE 121 N. LASALLE,ROOM 700, CHICAGO, IL, 60602, UNITED STATES	5339240	Scandinavian Airlines System Denmark-Norway-Sweden	178,834.17	
CITY OF CHICAGO	DEPARTMENT OF FINANCE-PFC REMITTANCE 121 N. LASALLE,ROOM 700, CHICAGO, IL, 60602, UNITED STATES	5339357	Scandinavian Airlines System Denmark-Norway-Sweden	605,615.18	
CITY OF NEWARK	PAYROLL TAX P.O. BOX 15118, NEWARK, NJ, 07192, UNITED STATES	5340279	Scandinavian Airlines System Denmark-Norway-Sweden	1,092.83	
CITYJET	IMBUS HOUSE, DUBLIN AIRPORT, DUBLIN, K67 T680, IRELAND	5340280	Scandinavian Airlines System Denmark-Norway-Sweden	9,478,972.87	

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	CLAIMS TO BE DISALLOWED AND EXPUNGED					
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)		
CIVIL AVIATION AUTHORITY	AVIATION HOUSE BEEHIVE RING ROAD,, CRAWLEY, RH6 0YR, UNITED KINGDOM	5339358	Scandinavian Airlines System Denmark-Norway-Sweden	26,496.54		
CLE-TREASURER-CITY OF CLEVELAND	BANK OF NEW YORK MELLON TRUST PO BOX 70275, CLEVELAND, OH, 44190- 0275, UNITED STATES	5339359	Scandinavian Airlines System Denmark-Norway-Sweden	332.43		
CLIFFORD CHANCE LLP	10 UPPER BANK STREET, LONDON, E14 5JJ, UNITED KINGDOM	5340291	Scandinavian Airlines System Denmark-Norway-Sweden	44,626.26		
CLT- CHARLOTTE DOUGLAS AIRPORT	PO BOX 63091, CHARLOTTE, NC, 28263-3091, UNITED STATES	5339360	Scandinavian Airlines System Denmark-Norway-Sweden	639.60		
CMAC GROUP UK LTD (ONTRACCS LIMITED)	SUITE 1, THE GLOBE CENTRE, ACCRINGTON, BB5 0RE, UNITED KINGDOM	5340292	Scandinavian Airlines System Denmark-Norway-Sweden	5,775.71		
C-MAC PARTNERSHIP LTD T/A FLIGHT DELAY SERVICES	ROOM 110 REGUS BUIDING 3000 AVIATOR WAY, MANCHESTER AIRPORT, M225TG, UNITED KINGDOM	5340293	Scandinavian Airlines System Denmark-Norway-Sweden	61,327.21		
CMH-COLUMBUS AIRPORT AUTHORITY	P O BOX 636852, CINCINNATI, OH, 45263-6852, UNITED STATES	5339361	Scandinavian Airlines System Denmark-Norway-Sweden	293.14		
CMI-U. OF ILLINOIS WILLARD AIR	11 AIRPORT ROAD PFC ADMIN, SAVOY, IL, 61874, UNITED STATES	5339362	Scandinavian Airlines System Denmark-Norway-Sweden	13.17		
COLITEL	24 AVANUE DES MONDAULTS, FLOIRAC, 33270, FRANCE	5340295	Scandinavian Airlines System Denmark-Norway-Sweden	12,613.47		
COMBIENT MIX AB	SVEAVAGEN 17, 4TR, STOCKHOLM, 11157, SWEDEN	5340297	Scandinavian Airlines System Denmark-Norway-Sweden	99,947.37		
COMPREND AB	SVEAVAGEN 20 BOX 3666, STOCKHOLM, SE 103 59, SWEDEN	5340340	Scandinavian Airlines System Denmark-Norway-Sweden	166.07		
COOKIN FOOD SWEDEN	MEKANIKERVÄGEN 2, STOCKHOLM, 19060, SWEDEN	5340346	Scandinavian Airlines System Denmark-Norway-Sweden	24,829.47		
COOR SERVICE MANAGEMENT A/S	VOLLSVEIEN 6, LYSAKER, 1366, NORWAY	5340348	Scandinavian Airlines System Denmark-Norway-Sweden	681,278.34		
COOR SERVICE MANAGEMENT AB	KNARRARNASGATAN 7, KISTA, 164 99, SWEDEN	5340349	Scandinavian Airlines System Denmark-Norway-Sweden	585,447.76		
COOR SERVICE MANAGEMENT AS	VOLLSVEIEN 6, LYSAKER, 1366, NORWAY	5340350	Scandinavian Airlines System Denmark-Norway-Sweden	422,666.47		
COROMATIC A/S	AGERHATTEN 5, ODENSE SO, 5220, DENMARK	5340354	Scandinavian Airlines System Denmark-Norway-Sweden	849.14		
CORPORATE TRAVEL MANAGEMENT (UNITED KINGDOM) LIMITED	1 CARTER LANE, LONDON, EC4V 5ER, UNITED KINGDOM	5340355	Scandinavian Airlines System Denmark-Norway-Sweden	710.51		

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)	
COS COLORADO SPRINGS AIRPORT	7770 MILTON E PROBY PKWY STE 50, COLORADO SPRINGS, CO, 80916-4928, UNITED STATES	5339363	Scandinavian Airlines System Denmark-Norway-Sweden	13.17	
CRG FINANCIAL LLC (AS ASSIGNEE OF BRUBAKKEN RENTAL AS)	84 HERBERT AVE, BUILDING B-SUITE 202, CLOSTER, NJ, 07624, UNITED STATES	1127	Scandinavian Airlines System Denmark-Norway-Sweden	1,475.57	
CROATIAN CIVIL AVIATION AGENCY	ULICA GRADA VUKOVARA 284, ZAGREB, 10000, CROATIA	5339364	Scandinavian Airlines System Denmark-Norway-Sweden	15,948.02	
CROSSRACER TRANSPORT SERVICES S.A.	CARLOS PELLEGRINI 1069 9 PISO UF.102/103, CIUDAD AUTONOMA DE BUENOS AIRES, C1009ABU, ARGENTINA	5340359	Scandinavian Airlines System Denmark-Norway-Sweden	440.44	
CROWNE PLAZA LONDON GATWICK AIRPORT	LANGLEY DRIVE CRAWLEY, WEST SX, RH117SX, UNITED KINGDOM	5340361	Scandinavian Airlines System Denmark-Norway-Sweden	377.87	
CRW-CENTRAL WEST VIRGINIA	REGIONAL AIRPORT AUTHORITY 100 AIRPORT ROAD - #175, CHARLESTON, WV, 25311, UNITED STATES	5339365	Scandinavian Airlines System Denmark-Norway-Sweden	74.52	
CUALTIS SL	C/ ARGOS 4-6, MADRID, 28037, SPAIN	5340363	Scandinavian Airlines System Denmark-Norway-Sweden	224.93	
CVG-GREATER CINCINNATI INTL AIRPORT	KENTON COUNTRY AIRPORT BOARD FINANCE P.O. BOX 752000, CINCINNATI, OH, 45275-2000, UNITED STATES	5339366	Scandinavian Airlines System Denmark-Norway-Sweden	310.92	